EXHIBIT 14

NYC DEPARTMENT OF FINANCE OFFICE OF THE CITY REGISTER

This page is part of the instrument. The City



Register will rely on the information by you on this page for purposes this instrument. The information will control for indexing purpose of any conflict with the rest of the	of indexing on this page es in the event		202001150127	7052001EEAAC		
	RECORD	ING AND ENDOR			PAGE 1 OF 2	
RECORDING AND ENDORSEMENT COVER PAGE Document ID: 2020011501277052 Document Date: 01-09-2020 Preparation Date: 01-27-2020						
Document Type: FEDERAL Document Page Count: 1				Federal Lien Serial Nun		
PRESENTER:			RETURN TO:			
INTERNAL REVENUE SER 135 HIGH STREET, STOP 1: HARTFORD, CT 06103 800-913-6050 ACRIS_LIENS@FINANCE.I	55		INTERNAL REVENU CINCINNATI IRS CA P.O. BOX 145595 CINCINNATI, OH 45	MPUS		
Borough Block		PROPERT	TY DATA			
Property Type:						
		CROSS REFE	RENCE DATA			
CRFN or Docum	entID	<i>or</i> Ye	ar Reel Pag	e <i>or</i> File Numb	per	
DEBTOR: JING CAO 1 CENTRAL PARK WEST APT 47D NEW YORK, NY 10023-7703			SECURED PARTY: INTERNAL REVENU 135 HIGH STREET, S HARTFORD, CT 061	STOP 155		
		FEES AN	D TAXES			
Mortgage :			Filing Fee:			
Mortgage Amount:	\$	0.00		\$	0.00	
Taxable Mortgage Amount:	\$	0.00	NYC Real Property T	ransfer Tax:		
Exemption:				\$	0.00	
TAXES: County (Basic):	\$	0.00	NYS Real Estate Trar	sfer Tax:	0.00	
City (Additional):	\$	0.00		\$	0.00	
Spec (Additional):	\$	0.00		RDED OR FILED IN T		
TASF: MTA:	\$	0.00	OF T	THE CITY REGISTER	R OF THE	
NYCTA:	\$ \$	0.00		CITY OF NEW YO	RK	
Additional MRT:	\$	0.00	Morrow		1-28-2020 12:04	
TOTAL:	\$	0.00	理例例例即	City Register File No.(C	RFN):	
Recording Fee:	\$	EXEMPT			20000033962	
Affidavit Fee:	\$	0.00	1623	Ganette Mxfe	<i>W</i>	
	Ι Ψ	0.00		City Register Officie	al Signature	

17505

Form 668 (Y)(c)
(Rev February 2004)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #1 Lien Unit Phone: (800) 829-3903 Serial Number

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JING CAO

Residence

1 CENTRAL PARK WEST APT 47D NEW YORK, NY 10023-7703

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a)

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2017	XXX-XX-5624	11/11/2019	12/11/2029	27111.23
Place of Filing	Regis New Yo	ter Office ork County ork, NY 10038	<u> </u>	Total	\$ 27111.23

This notice was prepared and signed at	MANHATTAN, NY	, on this,
theo9th day ofanuary,	2020.	
Signature Clivin Dean Curry	Title ACS SBSE (800) 829-3903	21-00-0008
for S. MCGUIGAN	(800) 829-3903	

(NOTE Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C B 409)

Part 1 - Kept By Recording Office

Form **668(Y)(c)** (Rev 2-2004) CAT NO 60025X